



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside
Riverside, California**

**Date: May 3, 2022
Filing Ref: RIV23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--------------------------------------|---|
| 1. Employee Fringe Benefits | 11. FM – Parking |
| 2. County Executive Office | 12. Fleet Services ISF |
| 3. Auditor-Controller | 13. Information Services ISF |
| 4. Audits and Specialized Accounting | 14. Central Mail Services ISF |
| 5. Payroll | 15. Supply Services ISF |
| 6. County Counsel | 16. Human Resources ISF |
| 7. Human Resources | 17. Risk Management ISF |
| 8. Purchasing | 18. Temporary Assistance Pool (TAP) ISF |
| 9. FM – Administration | 19. Facilities Management ISF |
| 10. FM – Energy | 20. Flood Control Equipment ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tanya S. Harris

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Assistant Auditor-Controller

Title

5-9-2022

5-10-2022

Date

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

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Exhibit A

Cost Exhibit

Department	Claimable Totals	10001-Board of Supervisors	10002-Assessment Appeals Board	30000-11003-Cont & Land Acq-ACO	35000-11004-Pension Obligation	11009-Contrib To Trial Court Funding	11010-Contribution to Other Funds	11011-Contribution to Com	11014-County Contrib to Hlth & MH
1-Building Depreciation	\$26,747,799	\$267,857	\$389	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	\$30,608	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$12,886	\$1,262	-	-	\$344	-	-	-
13001-Auditor-Controller	\$3,634,202	\$8,387	\$2,020	-	-	\$1,311	\$477	\$5	\$164
13002-Audits and Specialized Accounting	\$1,088,137	\$6,273	\$262	-	-	\$6	-	-	-
13003-Payroll	(\$398,394)	(\$991)	(\$198)	-	-	-	-	-	-
15001-County Counsel	\$1,009,408	\$225,653	-	-	-	\$31,332	-	-	-
11301-Human Resources	(\$2,452,878)	(\$6,125)	(\$396)	-	-	-	-	-	-
73001-Purchasing	\$1,384,583	\$566	\$131	-	-	\$8,439	\$137	-	\$11,596
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$123,145	\$4,120	-	-	-	-	-	-
72007-FM - Parking	\$285,149	\$1,177	-	-	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$669,436	\$7,589	-	-	\$41,432	\$614	\$5	\$11,760
Roll Forward Amounts	(\$8,670,890)	(\$209,759)	(\$68,004)	-	-	\$29,498	\$134	-	(\$220)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$6,125	\$396	-	-	-	-	-	-
Total Claimable Costs	\$53,652,330	\$465,802	(\$60,019)	-	-	\$70,931	\$747	\$5	\$11,541

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	11017-Domestic Violence	11021-Interest on Trans & Teeter	11022-Lease- Purchase Long Term	11029-Legislative- Admin Support	11030-Leased Court Facilities	11033-Confidential Court Orders	37050-11034- Teeter Debt Service	30500-11035- Mitigation Project Operation
1-Building Depreciation	\$26,747,799	-	-	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	-	-	-	-	-	\$833	-	-
13001-Auditor-Controller	\$3,634,202	\$7	\$2,132	-	-	\$21	\$165	\$136	\$812
13002-Audits and Specialized Accounting	\$1,088,137	-	-	-	-	-	\$15	-	-
13003-Payroll	(\$398,394)	-	-	-	-	-	-	-	-
15001-County Counsel	\$1,009,408	-	-	-	-	-	-	-	-
11301-Human Resources	(\$2,452,878)	-	-	-	-	-	-	-	-
73001-Purchasing	\$1,384,583	-	\$4,726	-	-	-	\$165	-	-
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	-	-	-	-	-
72007-FM - Parking	\$285,149	-	-	-	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$7	\$6,858	-	-	\$21	\$1,178	\$136	\$812
Roll Forward Amounts	(\$8,670,890)	\$3	(\$874)	-	(\$86,394)	-	\$212	(\$1,992)	(\$48)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,652,330	\$9	\$5,984	-	(\$86,394)	\$21	\$1,390	(\$1,855)	\$763

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	22450-11036-Wc-Mshcp	30500-11037-Devel. Impact Fee Op Org	11038-EO Subfund Operations	11039-Court Facilities	35000-11040-Pension Obligation Bonds	11041-Solar Program	30700-11042-Cap Imp Prg-Capital Projects	11043-Court Reporting Transcripts
1-Building Depreciation	\$26,747,799	-	-	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$8,160	-	\$13,653	\$4,096	-	-	-	\$1,236
13001-Auditor-Controller	\$3,634,202	\$458	\$3,001	\$682	\$906	\$701	\$26	\$1,244	\$10,460
13002-Audits and Specialized Accounting	\$1,088,137	\$151	-	\$16	\$76	-	-	-	\$23
13003-Payroll	(\$398,394)	-	-	-	-	-	-	-	-
15001-County Counsel	\$1,009,408	-	-	\$47	\$4	-	-	-	-
11301-Human Resources	(\$2,452,878)	-	-	-	-	-	-	-	-
73001-Purchasing	\$1,384,583	\$2,140	-	\$320	\$2,015	-	-	-	\$274
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	\$1,134	-	-	-	-
72007-FM - Parking	\$285,149	-	-	-	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$10,909	\$3,001	\$14,717	\$8,231	\$701	\$26	\$1,244	\$11,994
Roll Forward Amounts	(\$8,670,890)	\$1,377	(\$284)	\$11,633	\$1,680	(\$15,357)	(\$34)	(\$14,434)	\$7,680
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,652,330	\$12,287	\$2,716	\$26,351	\$9,912	(\$14,657)	(\$7)	(\$13,189)	\$19,673

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	11044-Grand Jury Admin	11045-Section 115 Trust	11050-Natl Pollutant Dschrg Elim Sys	30120-11051- Tobacco Settlement	21410-11052-Comm Red Recid Grant	11060-Riv Co Low Income Health Prog	11070-EO COVID19 Pandemic	11099-Indigent Defense
1-Building Depreciation	\$26,747,799	\$37,708	-	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	\$105	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$494	-	\$653	-	-	-	\$21,640	\$16,280
13001-Auditor-Controller	\$3,634,202	\$2,257	\$125	\$105	\$95	-	-	\$1,906	\$2,742
13002-Audits and Specialized Accounting	\$1,088,137	\$9	-	\$12	-	-	-	\$401	\$302
13003-Payroll	(\$398,394)	-	-	-	-	-	-	-	-
15001-County Counsel	\$1,009,408	\$7	-	\$4	-	-	-	\$12,966	\$569
11301-Human Resources	(\$2,452,878)	-	-	-	-	-	-	-	-
73001-Purchasing	\$1,384,583	\$128	-	\$145	-	-	-	\$25,129	\$3,615
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	-	-	-	-	-
72007-FM - Parking	\$285,149	-	-	-	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$40,709	\$125	\$920	\$95	-	-	\$62,042	\$23,508
Roll Forward Amounts	(\$8,670,890)	\$211	-	(\$505)	(\$6)	(\$477)	-	-	(\$21,888)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	-	-	-	-	-	-	-
Total Claimable Costs	\$53,652,330	\$40,920	\$125	\$414	\$90	(\$477)	-	\$62,042	\$1,619

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	22000-11303-Air Quality Division	45860-11306-Delta Dental PPO	46020-11307- Property Insurance	46100-11308- Workers Compensation	46000-11309- Malpractice Insurance	45960-11310- Liability Insurance	46080-11311- Unemployment Insurance	46060-11312- STD Disability Insurance
1-Building Depreciation	\$26,747,799	-	-	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$330	\$643	\$20,289	\$16,995	\$6,825	\$32,171	\$171	\$730
13001-Auditor-Controller	\$3,634,202	\$945	\$497	\$987	\$125,878	\$2,083	\$14,475	\$240	\$307
13002-Audits and Specialized Accounting	\$1,088,137	\$6	\$12	\$1,350	\$971	\$1,153	\$2,078	\$660	\$670
13003-Payroll	(\$398,394)	(\$18)	-	-	(\$933)	(\$38)	(\$252)	-	-
15001-County Counsel	\$1,009,408	-	-	-	-	\$657	\$21,106	-	-
11301-Human Resources	(\$2,452,878)	(\$99)	-	(\$99)	(\$4,255)	(\$199)	(\$2,171)	-	-
73001-Purchasing	\$1,384,583	\$50	\$2,547	\$4,505	\$11,309	\$2,124	\$16,400	\$1,283	\$2,207
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	-	-	-	-	-
72007-FM - Parking	\$285,149	\$12,221	-	-	-	-	\$758	-	-
Total Actual Costs	\$57,555,045	\$13,435	\$3,700	\$27,032	\$149,966	\$12,606	\$84,565	\$2,354	\$3,915
Roll Forward Amounts	(\$8,670,890)	\$2,297	(\$602)	\$11,895	(\$20,494)	\$518	(\$7,100)	\$712	(\$109)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$99	-	\$99	\$4,255	\$199	\$2,171	-	-
Total Claimable Costs	\$53,652,330	\$15,831	\$3,098	\$39,026	\$133,726	\$13,322	\$79,636	\$3,065	\$3,805

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	46040-11313-Safety Loss Control	11314-LTD Insurance ISF	46140-11315-ISF - HCM Technology	47000-11318- Temporary Assistance	45800-11320- Exclusive Provider Option	50000-11321- Internal Service Fund	46100-11322- Employee Assistance Services	11324-United Concordia Preferred
1-Building Depreciation	\$26,747,799	-	-	-	-	-	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$3,450	\$5,245	\$2,644	\$4,934	\$17,995	\$4,129	\$1,343	-
13001-Auditor-Controller	\$3,634,202	\$1,821	\$468	\$107	\$4,270	\$42,826	\$264	\$698	-
13002-Audits and Specialized Accounting	\$1,088,137	\$64	\$97	\$49	\$91	\$333	\$76	\$25	-
13003-Payroll	(\$398,394)	(\$303)	-	-	(\$637)	(\$668)	-	(\$25)	-
15001-County Counsel	\$1,009,408	\$1	-	-	\$21	\$1,556	-	\$7	-
11301-Human Resources	(\$2,452,878)	(\$1,684)	-	-	(\$3,167)	(\$4,371)	-	(\$777)	-
73001-Purchasing	\$1,384,583	\$133	\$1,096	\$587	\$659	\$22,444	-	\$298	-
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	-	-	-	-	-
72007-FM - Parking	\$285,149	\$1,137	-	-	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$4,619	\$6,905	\$3,387	\$6,172	\$80,115	\$4,469	\$1,570	-
Roll Forward Amounts	(\$8,670,890)	(\$6,758)	\$6,740	-	(\$78,128)	(\$114,257)	(\$640)	(\$6,939)	-
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$1,684	-	-	\$3,167	\$4,371	-	\$777	-
Total Claimable Costs	\$53,652,330	(\$454)	\$13,645	\$3,387	(\$68,790)	(\$29,770)	\$3,829	(\$4,592)	-

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	45920-11325-Local Advantage Blythe Dental	45900-11326-Local Advantage Plus Dental	11328-Freedom Dental Plan	46120-11329- Occupational Health & Wellness	46100-11330- Culture of Health	22050-11501-CFD Assessment Dist Admin	12001-Assessor	12002-County Clerk-Recorder
1-Building Depreciation	\$26,747,799	-	-	-	-	-	-	\$317,829	\$162,225
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	\$769	\$410,168
11001-County Executive Office	\$6,435,724	\$2	\$53	-	\$4,543	\$216	\$28	\$40,663	\$42,502
13001-Auditor-Controller	\$3,634,202	\$182	\$252	-	\$2,360	\$349	\$431	\$14,982	\$41,940
13002-Audits and Specialized Accounting	\$1,088,137	\$0	\$1	-	\$84	\$4	\$25,128	\$4,564	\$22,796
13003-Payroll	(\$398,394)	-	-	-	(\$299)	(\$2)	(\$13)	(\$3,617)	(\$3,743)
15001-County Counsel	\$1,009,408	-	-	-	\$5	-	\$126	\$61,176	-
11301-Human Resources	(\$2,452,878)	-	-	-	(\$1,173)	(\$505)	(\$199)	(\$19,331)	(\$24,393)
73001-Purchasing	\$1,384,583	\$7	\$208	-	\$382	\$48	\$167	\$18,856	\$2,745
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	\$1,629	-	-	\$169,378	\$29,782
72007-FM - Parking	\$285,149	-	-	-	-	-	-	\$4,926	\$8,337
Total Actual Costs	\$57,555,045	\$191	\$513	-	\$7,532	\$110	\$25,669	\$610,196	\$692,359
Roll Forward Amounts	(\$8,670,890)	(\$53)	(\$125)	-	(\$895)	(\$3,703)	\$22,362	(\$412,815)	(\$260,689)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	-	-	\$1,173	\$505	\$199	\$19,331	\$24,393
Total Claimable Costs	\$53,652,330	\$137	\$389	-	\$7,810	(\$3,088)	\$48,230	\$216,712	\$456,063

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	45100-12003- Records Mgmt & Archives Program	33600-12004- CREST	45100-12005- Archives	14001-Treasurer- Tax Collector	17001-Registrar of Voters	21100-19001- Agency Administration	21100-19005- Single Family Revenue Bond	21250-19006- Home Grant Program
1-Building Depreciation	\$26,747,799	-	-	-	\$15,403	\$142,286	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	\$38,002	\$183,764	-	-	-
11001-County Executive Office	\$6,435,724	-	\$6,283	-	\$21,051	\$24,868	\$6,437	\$146	-
13001-Auditor-Controller	\$3,634,202	\$20	\$1,621	-	\$47,195	\$12,664	\$4,849	\$193	\$873
13002-Audits and Specialized Accounting	\$1,088,137	\$344	\$116	-	\$36,794	\$50,110	\$3,905	\$3	\$96
13003-Payroll	(\$398,394)	-	(\$209)	-	(\$1,749)	(\$2,701)	(\$351)	-	-
15001-County Counsel	\$1,009,408	-	-	-	\$124,568	\$2,024	-	-	-
11301-Human Resources	(\$2,452,878)	-	(\$991)	-	(\$11,787)	(\$35,926)	(\$7,951)	-	-
73001-Purchasing	\$1,384,583	-	-	-	\$8,216	\$26,909	\$685	\$32	-
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	-	\$80,061	\$6,930	\$4,691	-	-
72007-FM - Parking	\$285,149	-	\$4,999	-	\$6,767	\$758	\$411	-	-
Total Actual Costs	\$57,555,045	\$364	\$11,818	-	\$364,520	\$411,686	\$12,676	\$374	\$968
Roll Forward Amounts	(\$8,670,890)	(\$38,954)	(\$6,972)	(\$1,315)	(\$41,451)	\$119,505	(\$35,319)	(\$2,784)	(\$4,853)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	\$991	-	\$11,787	\$35,926	\$7,951	-	-
Total Claimable Costs	\$53,652,330	(\$38,590)	\$5,837	(\$1,315)	\$334,857	\$567,117	(\$14,692)	(\$2,410)	(\$3,885)

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	21200-19007- EDA/County Free Library	21140-19008- EDA/Community Centers	60045-19009- Successor Agency to the RDA	21100-19010- Economic Development	21240-19011- EDA/Community Grant Programs	40710-19107- County Airports	22350-19109- Aviation - Capital	22200-19201-Fair And National Date Fest
1-Building Depreciation	\$26,747,799	\$65,472	-	-	-	-	\$184	-	\$10,465
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$19,178	-	\$66,545	\$68,819	-	\$8,319	\$24	\$2,508
13001-Auditor-Controller	\$3,634,202	\$16,409	-	\$1,679	\$6,351	-	\$7,390	\$560	\$3,583
13002-Audits and Specialized Accounting	\$1,088,137	\$355	-	\$44	\$1,275	-	\$10,528	\$0	\$46
13003-Payroll	(\$398,394)	(\$70)	-	-	(\$297)	-	(\$195)	-	(\$73)
15001-County Counsel	\$1,009,408	\$156	-	\$65	\$717	-	\$1,446	-	\$818
11301-Human Resources	(\$2,452,878)	\$13	-	-	(\$1,585)	-	(\$991)	-	(\$9,631)
73001-Purchasing	\$1,384,583	\$12,494	-	-	\$86,350	-	\$611	\$76	\$485
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$202	-	-	-	-	\$18,277	-	\$18,751
72007-FM - Parking	\$285,149	\$695	-	-	\$2,017	-	\$1,137	-	-
Total Actual Costs	\$57,555,045	\$114,905	-	\$68,333	\$163,646	-	\$46,706	\$661	\$26,953
Roll Forward Amounts	(\$8,670,890)	(\$94,208)	(\$117)	(\$167,831)	\$72,515	-	\$35,416	-	(\$190,628)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	(\$13)	-	-	\$1,585	-	\$991	-	\$9,631
Total Claimable Costs	\$53,652,330	\$20,683	(\$117)	(\$99,499)	\$237,746	-	\$83,112	\$661	(\$154,044)

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	19301-Edward Dean Museum	20001-Emergency Management	22001-District Attorney	22002-District Attorney Forensic	23001-Riv Co Dep of Child Supt Svcs	24001-Public Defender	24002- Misdemeanor	24010- Administration
1-Building Depreciation	\$26,747,799	-	\$133,583	\$2,539,863	-	\$208,144	\$871,474	-	-
2-Equipment Depreciation	\$13,510,578	-	\$201,533	\$131,162	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$610	\$145,051	\$205,054	\$283	\$59,414	\$67,822	-	-
13001-Auditor-Controller	\$3,634,202	\$2,547	\$63,497	\$43,680	\$638	\$10,488	\$12,192	-	\$8
13002-Audits and Specialized Accounting	\$1,088,137	\$6,852	\$51,851	\$15,182	\$5	\$5,495	\$10,309	-	-
13003-Payroll	(\$398,394)	(\$74)	(\$1,671)	(\$13,110)	-	(\$5,558)	(\$4,343)	(\$4)	-
15001-County Counsel	\$1,009,408	\$272	\$6,832	\$5,631	-	\$5,689	\$120	-	-
11301-Human Resources	(\$2,452,878)	(\$595)	(\$10,020)	(\$68,378)	-	(\$33,558)	(\$27,101)	-	-
73001-Purchasing	\$1,384,583	\$102	\$41,373	\$8,497	\$63	\$7,151	\$5,169	-	-
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	(\$2,019)	\$57,551	-	\$31,778	\$31,261	-	-
72007-FM - Parking	\$285,149	-	\$3,411	\$758	-	\$8,883	\$379	-	-
Total Actual Costs	\$57,555,045	\$9,712	\$633,422	\$2,925,689	\$989	\$297,927	\$967,281	(\$4)	\$8
Roll Forward Amounts	(\$8,670,890)	\$17,726	\$332,900	(\$524,068)	(\$355)	(\$9,403)	(\$127,959)	-	-
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	\$22,486	-	-	-
One-Time Adjustments	\$2,452,878	\$595	\$10,020	\$68,378	-	\$33,558	\$27,101	-	-
Total Claimable Costs	\$53,652,330	\$28,033	\$976,343	\$2,470,000	\$634	\$344,566	\$866,422	(\$4)	\$8

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	24013-LOPD Capital Defenders	25001-Sheriff Administration	25002-Sheriff Support	25003-Sheriff Patrol	25004-Sheriff Corrections	25005-Sheriff Court Services	25006-CAC Security	25007-Ben Clark Training Center
1-Building Depreciation	\$26,747,799	-	\$4,321	\$117,579	\$2,469,458	\$5,502,607	\$5,359	\$3,899	\$573,595
2-Equipment Depreciation	\$13,510,578	-	\$92,326	\$1,913,546	\$3,989,759	\$795,563	\$145,414	\$4,895	\$206,030
11001-County Executive Office	\$6,435,724	-	\$28,278	\$80,487	\$594,462	\$391,286	\$49,584	\$1,488	\$36,866
13001-Auditor-Controller	\$3,634,202	-	\$13,632	\$92,584	\$259,038	\$141,525	\$26,505	\$1,788	\$24,215
13002-Audits and Specialized Accounting	\$1,088,137	-	\$34,798	\$1,586	\$12,540	\$7,439	\$918	\$28	\$874
13003-Payroll	(\$398,394)	-	(\$1,358)	(\$6,134)	(\$29,517)	(\$26,372)	(\$2,988)	(\$37)	(\$2,069)
15001-County Counsel	\$1,009,408	-	\$196	\$929	\$1,524	\$2,577	-	-	\$109
11301-Human Resources	(\$2,452,878)	-	(\$8,032)	(\$32,494)	(\$162,080)	(\$134,436)	(\$17,733)	(\$297)	(\$6,043)
73001-Purchasing	\$1,384,583	-	\$42,779	\$4,159	\$27,414	\$19,819	\$1,904	\$131	\$2,241
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	\$761	\$228,151	\$276,192	\$1,094,001	\$16,873	\$5,547	\$15,490
72007-FM - Parking	\$285,149	-	\$8,053	\$2,256	-	\$9,605	-	\$1,137	-
Total Actual Costs	\$57,555,045	-	\$215,753	\$2,402,648	\$7,438,790	\$7,803,615	\$225,836	\$18,580	\$851,308
Roll Forward Amounts	(\$8,670,890)	-	\$8,452	\$54,804	\$1,364,496	(\$717,298)	(\$69,093)	\$1,629	\$376,193
Regular Adjustments	(\$1,338,185)	-	-	(\$29,842)	(\$437,133)	(\$89,240)	-	-	(\$83,137)
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	\$8,032	\$32,494	\$162,080	\$134,436	\$17,733	\$297	\$6,043
Total Claimable Costs	\$53,652,330	-	\$232,237	\$2,460,104	\$8,528,234	\$7,131,513	\$174,476	\$20,506	\$1,150,407

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	25010-Sheriff	25011-Sheriff -	22250-25051-Sheriff	22250-25052-Sheriff	22250-25053-Sheriff	26001-Juvenile Hall	26002-Probation	26004-Court
		Coroner	Public Administrator	Cal-ID	Cal-DNA	Cal-Photo			Placement Care
1-Building Depreciation	\$26,747,799	\$119,955	\$29,506	-	-	-	\$1,056,865	\$297,703	-
2-Equipment Depreciation	\$13,510,578	\$143,209	\$5,013	-	-	-	\$45,653	\$85,572	-
11001-County Executive Office	\$6,435,724	\$20,603	\$2,977	\$6,462	\$792	\$117	\$59,265	\$91,375	\$40
13001-Auditor-Controller	\$3,634,202	\$12,060	\$3,719	\$2,597	\$153	\$68	\$84,290	\$69,019	\$853
13002-Audits and Specialized Accounting	\$1,088,137	\$477	\$55	\$120	\$15	\$2	\$1,193	\$1,884	\$1
13003-Payroll	(\$398,394)	(\$1,086)	(\$278)	(\$510)	-	-	(\$4,966)	(\$8,149)	-
15001-County Counsel	\$1,009,408	\$117	-	-	-	-	-	-	-
11301-Human Resources	(\$2,452,878)	(\$5,746)	(\$1,585)	(\$2,773)	-	-	(\$27,740)	(\$47,655)	-
73001-Purchasing	\$1,384,583	\$1,698	\$201	\$384	\$176	\$26	\$3,560	\$6,735	\$421
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	(\$1,472)	\$14,844	-	-	-	\$402,509	\$271,491	-
72007-FM - Parking	\$285,149	-	-	-	-	-	-	\$3,411	-
Total Actual Costs	\$57,555,045	\$289,816	\$54,452	\$6,280	\$1,136	\$214	\$1,620,630	\$771,385	\$1,315
Roll Forward Amounts	(\$8,670,890)	\$69,633	(\$12,513)	(\$10,969)	(\$102)	(\$64)	(\$17,427)	(\$273,699)	(\$213)
Regular Adjustments	(\$1,338,185)	(\$45,876)	(\$2,594)	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482						\$138,132	\$106,666	
One-Time Adjustments	\$2,452,878	\$5,746	\$1,585	\$2,773	-	-	\$27,740	\$47,655	-
Total Claimable Costs	\$53,652,330	\$319,319	\$40,929	(\$1,917)	\$1,033	\$149	\$1,769,075	\$652,006	\$1,101

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	26007- Administration & Support	27001-Cont & Land Aqu-Fire	27002-Fire Protection	27004-Fire Protection-Contract Svc	28001-Agricultural Commissioner	51215-29001-Local Agency Formation Comm	20200-31002- TLMA Administrative Services	20200-31003- Consolidated Counter Services
1-Building Depreciation	\$26,747,799	\$885,964	-	\$1,597,449	-	\$8,808	-	\$11,250	\$3,246
2-Equipment Depreciation	\$13,510,578	\$9,444	-	\$4,694,657	\$73,885	\$7,859	-	-	-
11001-County Executive Office	\$6,435,724	\$24,547	-	\$217,261	\$161,107	\$9,882	\$1,780	\$70,098	\$6,430
13001-Auditor-Controller	\$3,634,202	\$9,978	\$319	\$162,151	\$31,739	\$3,906	\$1,240	\$8,050	\$17,779
13002-Audits and Specialized Accounting	\$1,088,137	\$455	-	\$102,996	\$2,984	\$38,227	\$33	\$11,921	\$105
13003-Payroll	(\$398,394)	(\$1,719)	-	(\$3,885)	(\$738)	(\$993)	(\$123)	(\$937)	(\$490)
15001-County Counsel	\$1,009,408	\$41,042	-	\$28,149	-	\$19,724	\$4,078	\$360	-
11301-Human Resources	(\$2,452,878)	(\$7,455)	-	(\$30,983)	(\$3,269)	(\$7,062)	(\$520)	(\$5,573)	(\$2,616)
73001-Purchasing	\$1,384,583	\$1,222	-	\$43,141	\$34,121	\$3,420	-	\$998	\$374
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$9,054	-	\$46,580	-	\$9,977	-	\$105,808	\$14,496
72007-FM - Parking	\$285,149	\$1,516	-	\$4,168	-	\$189	-	-	\$862
Total Actual Costs	\$57,555,045	\$974,047	\$319	\$6,861,685	\$299,829	\$93,936	\$6,488	\$201,974	\$40,187
Roll Forward Amounts	(\$8,670,890)	\$34,647	(\$143)	\$254,604	(\$15,790)	(\$10,370)	(\$26,936)	\$55,379	\$905
Regular Adjustments	(\$1,338,185)	-	-	(\$62,479)	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$7,455	-	\$30,983	\$3,269	\$7,062	\$520	\$5,573	\$2,616
Total Claimable Costs	\$53,652,330	\$1,016,149	\$176	\$7,084,793	\$287,309	\$90,629	(\$19,927)	\$262,926	\$43,708

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	20200-31005- Environmental Programs	20250-31101- Building & Safety	31201-Planning	20000-31301- Transportation	31302-Surveyor	31303-Crossing Guard	22400-31304- Supervisory Dist No 4	20000-31305- Transportation Const Projects
1-Building Depreciation	\$26,747,799	-	\$1,658	\$2,127	\$45,579	\$960	-	-	-
2-Equipment Depreciation	\$13,510,578	-	-	\$6,385	-	-	-	-	-
11001-County Executive Office	\$6,435,724	-	\$10,117	\$14,866	\$103,194	\$8,901	-	\$444	-
13001-Auditor-Controller	\$3,634,202	\$48	\$55,354	\$27,856	\$69,343	\$5,882	-	\$295	\$20,553
13002-Audits and Specialized Accounting	\$1,088,137	-	\$37,615	\$8,840	\$2,395	\$1,306	-	\$8	\$287
13003-Payroll	(\$398,394)	-	(\$586)	(\$480)	(\$5,797)	(\$608)	-	-	-
15001-County Counsel	\$1,009,408	-	\$55	\$7,687	\$32,130	\$172	-	-	\$1,972
11301-Human Resources	(\$2,452,878)	-	(\$4,006)	(\$2,474)	(\$33,254)	(\$3,266)	-	-	-
73001-Purchasing	\$1,384,583	-	\$1,766	\$1,659	\$9,684	\$347	-	-	-
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	\$19,762	\$21,285	\$82,912	\$10,458	-	-	-
72007-FM - Parking	\$285,149	-	-	\$1,516	-	-	-	-	-
Total Actual Costs	\$57,555,045	\$48	\$121,734	\$69,267	\$306,187	\$24,151	-	\$747	\$22,811
Roll Forward Amounts	(\$8,670,890)	(\$4,361)	\$35,622	(\$40,768)	(\$101,822)	(\$7,451)	-	(\$900)	(\$21,791)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	-	\$4,006	\$2,474	\$33,254	\$3,266	-	-	-
Total Claimable Costs	\$53,652,330	(\$4,314)	\$161,362	\$50,974	\$237,619	\$19,966	-	(\$154)	\$1,021

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	20008-31307- Transportation Equipment	22650-31308-TLMA ALUC	31320-Landscape Maintenance District	31390-Community & Business Services	31401-Code Enforcement	41001-MH-Public Guardian	41002-RUHS- Behavioral Health Treatment	41003-Detention
1-Building Depreciation	\$26,747,799	-	\$89	-	-	\$30,480	-	\$922,110	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	\$912	-	-	-
11001-County Executive Office	\$6,435,724	-	\$713	\$1,499	\$952	\$18,822	\$6,941	\$276,285	\$38,460
13001-Auditor-Controller	\$3,634,202	\$24,136	\$1,073	\$18,009	\$370	\$13,429	\$3,426	\$96,543	\$6,252
13002-Audits and Specialized Accounting	\$1,088,137	-	\$13	\$28	\$18	\$15,487	\$129	\$28,187	\$712
13003-Payroll	(\$398,394)	(\$447)	(\$92)	-	-	(\$933)	(\$765)	(\$20,182)	(\$2,706)
15001-County Counsel	\$1,009,408	-	\$364	-	-	\$28,682	-	-	-
11301-Human Resources	(\$2,452,878)	(\$2,304)	(\$396)	-	-	(\$4,503)	(\$3,567)	(\$104,319)	(\$14,353)
73001-Purchasing	\$1,384,583	\$2,458	\$55	\$410	\$345	\$1,499	\$370	\$82,355	\$2,376
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$1,436	\$937	-	-	\$22,159	-	(\$155,480)	-
72007-FM - Parking	\$285,149	-	\$361	-	-	-	-	\$53,405	-
Total Actual Costs	\$57,555,045	\$25,279	\$3,117	\$19,945	\$1,685	\$126,035	\$6,633	\$1,178,905	\$30,741
Roll Forward Amounts	(\$8,670,890)	(\$8,818)	(\$3,308)	-	-	(\$236,413)	(\$15,016)	(\$2,466,990)	(\$40,805)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	(\$34,742)	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	\$2,141,230	-
One-Time Adjustments	\$2,452,878	\$2,304	\$396	-	-	\$4,503	\$3,567	\$104,319	\$14,353
Total Claimable Costs	\$53,652,330	\$18,765	\$205	\$19,945	\$1,685	(\$105,876)	(\$4,915)	\$922,721	\$4,289

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	41004-BH Administration	41005-Mental Health Substance Abuse	42001-RUHS- Public Health	42002-California Childrens Services	42004- Environmental Health	42006-Animal Control Services	40050-43001- RUHS - Medical Center	43002-Med Indigent Services Program
1-Building Depreciation	\$26,747,799	-	-	\$234,485	-	\$91,103	\$1,094,699	\$179,235	-
2-Equipment Depreciation	\$13,510,578	-	-	\$101,148	-	\$52,992	\$115,076	-	-
11001-County Executive Office	\$6,435,724	\$69,771	\$36,347	\$157,134	\$36,721	\$65,304	\$34,686	\$963,992	\$4,593
13001-Auditor-Controller	\$3,634,202	\$14,336	\$11,322	\$106,890	\$7,267	\$20,655	\$38,593	\$521,240	\$47,614
13002-Audits and Specialized Accounting	\$1,088,137	\$1,292	\$864	\$8,211	\$776	\$930	\$18,261	\$19,780	\$85
13003-Payroll	(\$398,394)	(\$5,077)	(\$4,014)	(\$15,457)	(\$2,859)	(\$3,394)	(\$3,026)	(\$66,559)	(\$547)
15001-County Counsel	\$1,009,408	\$82	-	\$3,511	\$2	\$3,570	\$1,654	\$4,023	-
11301-Human Resources	(\$2,452,878)	(\$70,251)	(\$18,724)	(\$63,555)	(\$13,978)	(\$22,007)	(\$49,914)	(\$496,564)	(\$2,773)
73001-Purchasing	\$1,384,583	\$5,752	\$18,133	\$11,344	\$2,890	\$34,666	\$21,061	\$104,787	\$6,548
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$5,763	-	\$114,558	\$1,924	\$26,409	\$6,626	\$144,135	-
72007-FM - Parking	\$285,149	\$3,041	-	\$2,653	-	\$2,725	\$1,800	\$758	-
Total Actual Costs	\$57,555,045	\$24,709	\$43,928	\$660,920	\$32,744	\$272,953	\$1,279,516	\$1,374,827	\$55,520
Roll Forward Amounts	(\$8,670,890)	(\$226,005)	(\$71,067)	(\$202,615)	(\$32,503)	(\$32,600)	\$73,584	\$410,543	(\$26,439)
Regular Adjustments	(\$1,338,185)	-	-	(\$26,671)	-	-	-	(\$345,814)	-
KPMG Carry Forward Adjustments	\$3,653,482								
One-Time Adjustments	\$2,452,878	\$70,251	\$18,724	\$63,555	\$13,978	\$22,007	\$49,914	\$496,564	\$2,773
Total Claimable Costs	\$53,652,330	(\$131,046)	(\$8,415)	\$495,190	\$14,219	\$262,361	\$1,403,015	\$1,936,121	\$31,854

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	43003-Correctional Health Systems	43006-RUHS - Community Health Clinics	40200-45001- Department of Waste Resources	51001-DPSS Administration	51003-DPSS Categorical Aid	51004-DPSS Other Aid	21300-51006- DPSS - Homeless	21450-53001- Office of Aging- Title III
1-Building Depreciation	\$26,747,799	-	\$115,502	-	\$376,178	-	-	-	-
2-Equipment Depreciation	\$13,510,578	\$22,427	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$77,338	\$149,721	\$140,332	\$749,745	-	-	-	\$15,720
13001-Auditor-Controller	\$3,634,202	\$12,742	\$98,410	\$94,922	\$124,830	\$12,005	\$4,423	\$386	\$26,408
13002-Audits and Specialized Accounting	\$1,088,137	\$1,433	\$3,460	\$6,029	\$26,485	\$287	-	-	\$43,012
13003-Payroll	(\$398,394)	(\$4,657)	(\$11,017)	(\$4,171)	(\$78,287)	-	-	-	(\$2,048)
15001-County Counsel	\$1,009,408	-	-	\$1,089	\$172,865	-	-	-	\$64,664
11301-Human Resources	(\$2,452,878)	(\$30,016)	(\$50,366)	(\$27,759)	(\$437,841)	-	-	-	(\$16,808)
73001-Purchasing	\$1,384,583	\$4,244	\$20,904	\$25,828	\$98,069	\$122,728	\$2,503	-	\$38,742
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$988	\$72,852	-	\$87,897	-	-	-	-
72007-FM - Parking	\$285,149	\$1,516	-	\$1,137	\$3,411	-	-	-	\$1,516
Total Actual Costs	\$57,555,045	\$86,015	\$399,467	\$237,407	\$1,123,351	\$135,020	\$6,926	\$386	\$171,206
Roll Forward Amounts	(\$8,670,890)	(\$96,172)	(\$174,166)	(\$121,427)	(\$2,432,509)	(\$13,756)	(\$5,012)	(\$62,826)	(\$102,884)
Regular Adjustments	(\$1,338,185)	-	(\$16,400)	-	(\$164,257)	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	\$24,214	-	\$386,402	-	-	\$25,126	\$83,924
One-Time Adjustments	\$2,452,878	\$30,016	\$50,366	\$27,759	\$437,841	-	-	-	\$16,808
Total Claimable Costs	\$53,652,330	\$19,859	\$283,480	\$143,740	(\$649,171)	\$121,263	\$1,914	(\$37,314)	\$169,053

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	54001-Veterans Services	55001-Housing, Homeless, Wrkfrce Sol	55002-Continuum of Care Contracts	55003-Continuum of Care	55004-Workforce Development	55005-Local Initiative Admin DCA	55006-DCA-Local Initiative Program	55007-DCA-Other Programs
1-Building Depreciation	\$26,747,799	\$13,164	-	-	-	-	-	\$1,094	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$2,860	\$1,704	-	\$6,175	\$15,242	\$6,920	\$5,851	\$409
13001-Auditor-Controller	\$3,634,202	\$2,039	\$448	\$668	\$2,509	\$13,330	\$12,516	\$2,878	\$949
13002-Audits and Specialized Accounting	\$1,088,137	\$9,535	\$27,801	\$96	\$452	\$569	\$2,398	\$395	\$103
13003-Payroll	(\$398,394)	(\$344)	(\$64)	-	(\$335)	(\$1,350)	(\$889)	(\$663)	(\$16)
15001-County Counsel	\$1,009,408	\$1,141	-	-	\$1,283	\$824	\$402	\$311	\$8
11301-Human Resources	(\$2,452,878)	(\$2,306)	-	-	-	(\$7,588)	(\$20,767)	(\$3,071)	(\$99)
73001-Purchasing	\$1,384,583	\$143	\$81	\$2,886	\$3,200	\$4,241	\$33,034	\$848	\$54
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	(\$626)	-	-	-	-	-	\$4,196	-
72007-FM - Parking	\$285,149	-	\$541	-	\$180	-	\$361	\$758	-
Total Actual Costs	\$57,555,045	\$25,606	\$30,511	\$3,649	\$13,464	\$25,267	\$33,976	\$12,596	\$1,408
Roll Forward Amounts	(\$8,670,890)	(\$36,736)	-	-	-	(\$84,462)	\$17,195	\$2,059	(\$1,419)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	\$4,430	-	-	-	\$48,464	-	-	-
One-Time Adjustments	\$2,452,878	\$2,306	-	-	-	\$7,588	\$20,767	\$3,071	\$99
Total Claimable Costs	\$53,652,330	(\$4,394)	\$30,511	\$3,649	\$13,464	(\$3,142)	\$71,938	\$17,727	\$88

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	55008-HOME Investment Partnership Act	55009-HUD-CDBG Home Grants	55010-Rental Relief Program	56001-Housing Authority	63001-Cooperative Extension	47200-72002-FM - Custodial Services	47210-72003-FM - Maintenance Services	47220-72004-FM - Real Estate
1-Building Depreciation	\$26,747,799	-	-	-	-	\$6,790	\$11,402	\$69,039	\$2,005,662
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$669	\$3,431	\$18,311	\$17,644	\$750	\$19,713	\$50,110	\$136,133
13001-Auditor-Controller	\$3,634,202	\$1,465	\$16,222	\$15,338	\$2,051	\$1,333	\$22,379	\$119,440	\$39,405
13002-Audits and Specialized Accounting	\$1,088,137	\$12	\$446	\$339	\$327	\$5,431	\$6,145	\$4,125	\$5,793
13003-Payroll	(\$398,394)	-	(\$251)	-	(\$2,266)	(\$53)	(\$2,596)	(\$2,920)	(\$364)
15001-County Counsel	\$1,009,408	\$943	\$1,955	\$285	\$6,865	-	\$1,499	\$43	\$12,371
11301-Human Resources	(\$2,452,878)	-	(\$1,297)	-	(\$12,193)	(\$697)	(\$20,670)	(\$19,722)	(\$2,483)
73001-Purchasing	\$1,384,583	\$691	\$5,311	\$30,411	\$450	\$105	\$1,657	\$5,985	\$30,349
72001-FM - Administration	\$341,051	-	-	-	-	-	\$961,533	\$959,130	(\$584,113)
72006-FM - Energy	\$5,969,685	-	-	-	-	\$7,874	\$26,779	\$61,236	(\$320,135)
72007-FM - Parking	\$285,149	-	\$1,498	-	-	-	\$1,137	\$3,032	\$76,096
Total Actual Costs	\$57,555,045	\$3,781	\$27,313	\$64,683	\$12,879	\$21,535	\$1,028,977	\$1,249,498	\$1,398,715
Roll Forward Amounts	(\$8,670,890)	-	(\$15,567)	-	(\$160,802)	(\$15,828)	\$857,732	\$405,195	\$759,922
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	\$111,771	-	-	-	-
One-Time Adjustments	\$2,452,878	-	\$1,297	-	\$12,193	\$697	\$20,670	\$19,722	\$2,483
Total Claimable Costs	\$53,652,330	\$3,781	\$13,044	\$64,683	(\$23,959)	\$6,404	\$1,907,379	\$1,674,415	\$2,161,119

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	72005-FM - Project Management Office	72008-FM - Capital Projects	72012-FM - Lakeland Village Rec. Ctrs	72013-FM - Community & Rec. Centers	72014-Desert Expo Center	45600-73003- Printing Services	45700-73004- Supply Services	45300-73005- Fleet Services
1-Building Depreciation	\$26,747,799	\$5,667	-	-	-	-	-	-	\$122,694
2-Equipment Depreciation	\$13,510,578	\$2,702	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$16,659	\$760	\$1,027	\$2,422	-	-	\$1,258	\$29,943
13001-Auditor-Controller	\$3,634,202	\$16,775	\$23,780	\$1,361	\$2,200	-	-	\$1,706	\$54,575
13002-Audits and Specialized Accounting	\$1,088,137	\$3,246	\$14	\$19	\$45	-	-	\$3,877	\$555
13003-Payroll	(\$398,394)	(\$465)	-	-	-	-	-	(\$40)	(\$852)
15001-County Counsel	\$1,009,408	\$612	\$5,670	\$27	\$19	-	-	-	-
11301-Human Resources	(\$2,452,878)	(\$2,697)	-	-	\$923	-	-	(\$396)	(\$5,052)
73001-Purchasing	\$1,384,583	\$2,373	-	\$228	\$538	-	-	(\$910)	\$11,257
72001-FM - Administration	\$341,051	(\$995,500)	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$17,984	-	\$122,997	\$8,637	\$23,753	-	\$10,283	\$70,952
72007-FM - Parking	\$285,149	\$5,811	-	-	-	-	-	-	\$2,653
Total Actual Costs	\$57,555,045	(\$926,832)	\$30,224	\$125,660	\$14,784	\$23,753	-	\$15,778	\$286,724
Roll Forward Amounts	(\$8,670,890)	(\$1,034,598)	(\$11,141)	\$68,169	(\$18,169)	-	-	(\$43,360)	(\$358,561)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$2,697	-	-	(\$923)	-	-	\$396	\$5,052
Total Claimable Costs	\$53,652,330	(\$1,958,733)	\$19,083	\$193,829	(\$4,309)	\$23,753	-	(\$27,186)	(\$86,786)

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	45620-73006- Central Mail Services	22300-73007- AB2766 Air Quality	45500-74001- Information Technology	33500-74003-RCIT 800 Mhz Radio Project	45510-74004-RCIT Pass Thru	74005-Business Systems Tech Architct	45520-74006- RCIT Communications Solutions	22750-74008- RCIT-IVCOTV (PEG)
1-Building Depreciation	\$26,747,799	-	-	\$43,707	-	-	-	\$147,856	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$4,748	-	\$113,792	-	\$18,566	-	\$18,523	\$192
13001-Auditor-Controller	\$3,634,202	\$2,741	-	\$65,046	-	\$7,255	-	\$23,757	\$685
13002-Audits and Specialized Accounting	\$1,088,137	\$17,828	-	\$23,212	-	\$344	-	\$343	\$4
13003-Payroll	(\$398,394)	(\$175)	-	(\$6,884)	-	-	-	(\$462)	-
15001-County Counsel	\$1,009,408	-	-	\$27,584	-	-	-	\$226	-
11301-Human Resources	(\$2,452,878)	(\$991)	-	(\$45,450)	-	-	-	(\$2,873)	-
73001-Purchasing	\$1,384,583	(\$525)	-	\$11,028	-	\$4,123	-	\$2,095	\$57
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	-	-	\$390,553	-	-	-	\$157,432	-
72007-FM - Parking	\$285,149	-	-	\$17,761	-	-	-	\$379	-
Total Actual Costs	\$57,555,045	\$23,626	-	\$640,348	-	\$30,289	-	\$347,277	\$937
Roll Forward Amounts	(\$8,670,890)	\$3,819	(\$8)	(\$575,526)	-	(\$9,983)	-	(\$15,169)	-
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$991	-	\$45,450	-	-	-	\$2,873	-
Total Claimable Costs	\$53,652,330	\$28,436	(\$8)	\$110,272	-	\$20,305	-	\$334,982	\$937

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	22570-74009-RCIT Geographical Info System	925002-CORAL- General Govt	25400-931104-Regnl Parks & Open- Space Dist	51220-933201- Riverside County Trans Comm	51470-937001-Van Horn Regional Treatment	25900-938001- RCCFC - Agency	40250-943001- WRMD Operations	15100-947200- Flood Cont Dist Admin
1-Building Depreciation	\$26,747,799	\$122	-	-	-	-	\$165,268	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	-	-	-
11001-County Executive Office	\$6,435,724	\$3,539	\$2,459	\$24,074	-	-	\$41,180	-	\$17,874
13001-Auditor-Controller	\$3,634,202	\$1,405	\$2,572	\$22,897	\$967	-	\$16,036	-	\$81,384
13002-Audits and Specialized Accounting	\$1,088,137	\$66	\$46	\$12,494	-	-	\$29,191	\$1,094	\$47,858
13003-Payroll	(\$398,394)	(\$139)	-	(\$1,682)	-	-	(\$932)	(\$201)	(\$4,287)
15001-County Counsel	\$1,009,408	-	\$93	\$2,742	-	-	\$839	-	\$7,337
11301-Human Resources	(\$2,452,878)	(\$693)	-	(\$13,799)	-	-	(\$3,975)	-	(\$24,141)
73001-Purchasing	\$1,384,583	\$464	-	\$4,022	-	-	\$15,197	\$3	\$22,767
72001-FM - Administration	\$341,051	-	-	-	-	-	-	-	-
72006-FM - Energy	\$5,969,685	\$615	-	-	-	-	\$1,270	-	-
72007-FM - Parking	\$285,149	-	-	-	-	-	\$379	-	-
Total Actual Costs	\$57,555,045	\$5,379	\$5,169	\$50,748	\$967	-	\$264,453	\$896	\$148,792
Roll Forward Amounts	(\$8,670,890)	(\$1,021)	(\$77,250)	(\$51,116)	(\$176)	-	\$92,766	(\$17,617)	(\$105,594)
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	-	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	-	-	-	-	-
One-Time Adjustments	\$2,452,878	\$693	-	\$13,799	-	-	\$3,975	-	\$24,141
Total Claimable Costs	\$53,652,330	\$5,051	(\$72,080)	\$13,430	\$790	-	\$361,193	(\$16,720)	\$67,339

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	51360-960001-Law Library	900101-915301- Various CSAs	51000-946001- Salton Sea Authority	00-All Other	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated
1-Building Depreciation	\$26,747,799	-	\$24,812	-	\$3,576,070	-	\$26,747,799	-	-
2-Equipment Depreciation	\$13,510,578	-	-	-	-	-	\$13,510,578	-	-
11001-County Executive Office	\$6,435,724	\$1,842	\$20,757	-	\$2,550	-	\$6,435,724	\$753,388	\$3,956,316
13001-Auditor-Controller	\$3,634,202	\$1,766	\$36,893	-	\$32,468	-	\$3,634,202	\$1,060,306	\$2,923,872
13002-Audits and Specialized Accounting	\$1,088,137	\$34	\$13,687	-	\$164,566	-	\$1,088,137	\$46,000	\$104,613
13003-Payroll	(\$398,394)	-	(\$646)	(\$57)	(\$1,265)	-	(\$398,394)	\$2,838,079	-
15001-County Counsel	\$1,009,408	-	\$608	-	\$10,820	-	\$1,009,408	\$15,598,475	\$50,386
11301-Human Resources	(\$2,452,878)	-	(\$3,980)	\$1,845	(\$6,171)	-	(\$2,452,878)	\$25,664,439	\$716,944
73001-Purchasing	\$1,384,583	-	\$4,829	-	\$25,350	-	\$1,384,583	\$3,931,960	\$43,496
72001-FM - Administration	\$341,051	-	-	-	-	-	\$341,051	\$5,389,970	\$20,526
72006-FM - Energy	\$5,969,685	-	-	-	\$1,834,287	-	\$5,969,685	\$24,323,965	-
72007-FM - Parking	\$285,149	-	\$4,250	\$1,462	\$5,053	-	\$285,149	\$336,815	\$2,251,607
Total Actual Costs	\$57,555,045	\$3,642	\$101,210	\$3,250	\$5,643,728	-	\$57,555,045	\$79,943,397	\$10,067,759
Roll Forward Amounts	(\$8,670,890)	\$239	(\$146,968)	\$1,235	(\$1,230,810)	-	(\$8,670,890)	-	-
Regular Adjustments	(\$1,338,185)	-	-	-	-	-	(\$1,338,185)	-	-
KPMG Carry Forward Adjustments	\$3,653,482	-	-	-	\$560,637	-	\$3,653,482	-	-
One-Time Adjustments	\$2,452,878	-	\$3,980	(\$1,845)	\$6,171	-	\$2,452,878	-	-
Total Claimable Costs	\$53,652,330	\$3,881	(\$41,777)	\$2,640	\$4,979,726	-	\$53,652,330	\$79,943,397	\$10,067,759

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Total
1-Building Depreciation	\$26,747,799	\$26,747,799
2-Equipment Depreciation	\$13,510,578	\$13,510,578
11001-County Executive Office	\$6,435,724	\$11,145,428
13001-Auditor-Controller	\$3,634,202	\$7,618,381
13002-Audits and Specialized Accounting	\$1,088,137	\$1,238,750
13003-Payroll	(\$398,394)	\$2,439,685
15001-County Counsel	\$1,009,408	\$16,658,269
11301-Human Resources	(\$2,452,878)	\$23,928,505
73001-Purchasing	\$1,384,583	\$5,360,039
72001-FM - Administration	\$341,051	\$5,751,547
72006-FM - Energy	\$5,969,685	\$30,293,650
72007-FM - Parking	\$285,149	\$2,873,571
Total Actual Costs	\$57,555,045	\$147,586,201
Roll Forward Amounts	(\$8,670,890)	(\$8,670,890)
Regular Adjustments	(\$1,338,185)	(\$1,338,185)
KPMG Carry Forward Adjustments	\$3,653,482	\$3,653,482
One-Time Adjustments	\$2,452,878	\$2,452,878
Total Claimable Costs	\$53,652,330	\$143,663,486